

**STATE OF WISCONSIN      CIRCUIT COURT      MILWAUKEE COUNTY**

**STATE OF WISCONSIN**

Plaintiff,

**DA Case No.: 2016ML024048**

**Court Case No.:**

vs.

**CRIMINAL COMPLAINT**

HLAWEK, MELISSA  
9071-D NORTH 95<sup>TH</sup> STREET  
MILWAUKEE, WI 53224  
DOB: 05/09/1986

LEWIS, KRISTINE  
9071-D NORTH 95<sup>TH</sup> STREET  
MILWAUKEE, WI 53224  
DOB: 08/03/1969

LEWIS, RAIMONE A. SR.  
9071-D NORTH 95<sup>TH</sup> STREET  
MILWAUKEE, WI 53224  
DOB: 10/10/1967

Defendants,

SPECIAL AGENT VERN BARNES BEING DULY SWORN, ON INFORMATION AND BELIEF STATES THAT:

**Count 1: CONSPIRACY TO COMMIT UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE)** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants during January 1, 2010 to October 16, 2015, at 9071-D North 95th, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, with intent that a crime be committed, did combine with another for the purpose of committing a crime, to wit:

Unauthorized Use of Personal Identifying Information, whereby one of the conspirators intentionally uses the personal identifying information of a person, to obtain money, without the authorization or consent of that person and by representing that he or she is that person,

and furthermore, one or more of the conspirators did an act to effect the conspiracy's object, contrary to sections 943.201(2)(a), 939.50(3)(h), and 939.31 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 2: CONSPIRACY TO COMMIT FALSE INCOME TAX RETURN FRAUD** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants during July 2, 2013 to October 16, 2015, at 9071-D North 95th, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, with intent that a crime be committed, did combine with another for the purpose of committing a crime, to wit:

False Income Tax Return Fraud, whereby one of the conspirators renders a false or fraudulent income tax return with intent to obtain a refund or credit with fraudulent intent,

and furthermore, one or more of the conspirators did an act to effect the conspiracy's object, contrary to sections 71.83(2)(b)1, 939.50(3)(h), and 939.31 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 3: THEFT BY FRAUD (VALUE EXCEEDING \$10,000) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants during January 1, 2010 to October 16, 2015, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did obtain title to property of the State of Wisconsin, having a value exceeding \$10,000, by intentionally deceiving that person with a false representation known by defendants to be false, made with intent to defraud and which did defraud that person, contrary to sec. 943.20(1)(d) and (3)(c), 939.50(3)(g), 939.05 Wis. Stats.

Upon conviction for this offense, a Class G Felony, the defendants may be fined not more than Twenty Five Thousand Dollars (\$25,000), or imprisoned not more than ten (10) years, or both.

**Count 4: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Tuesday, April 16, 2013, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Erin F. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 5: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Friday, January 31, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Erin F. to obtain money, without the

authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both

**Count 6: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Friday, January 31, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Erin F., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 7: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Wednesday, February 06, 2013, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Laura H. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 8: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Monday, February 04, 2013, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Ashlee H. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 9: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Ashlee H. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 10: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Ashlee H., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 11: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Sunday, March 17, 2013, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Alex K. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 12: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Alex K. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 13: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Alex K., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 14: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Tuesday, January 14, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Lindsay M. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 15: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Tuesday, January 14, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Lindsay M., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 16: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Wednesday, January 21, 2015, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Lindsay M. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 17: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Wednesday, January 21, 2015, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Lindsay M., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 18: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Jacob N. to obtain money without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 19: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Jacob N., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 20: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Anthony R. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 21: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 06, 2014, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Anthony R., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 22: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Monday, January 12, 2015, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Anthony R. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 23: FALSE INCOME TAX RETURN FRAUD - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Monday, January 12, 2015, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did render a false or fraudulent income tax return, in the name of Anthony R., with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both, and may be assessed the cost of prosecution.

**Count 24: UNAUTHORIZED USE OF PERSONAL IDENTIFYING INFORMATION OR DOCUMENTS (OBTAIN THING OF VALUE) - PTAC, AS A PARTY TO A CRIME** (As to defendants Melissa Hlawek and Kristine Lewis and Raimone A. Lewis Sr.)

The above-named defendants on or about Thursday, February 14, 2013, at 9071-D North 95th Street, in the City of Milwaukee, and other locations within Milwaukee County, Wisconsin, as a party to a crime, did intentionally use personal identifying information of Diana T. to obtain money, without the authorization or consent of that person, and by representing that they were that person, contrary to sec. 943.201(2)(a), 939.50(3)(h), 939.05 Wis. Stats.

Upon conviction for this offense, a Class H Felony, the defendants may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

1. I have been employed with the Wisconsin Department of Revenue (WDOR) for thirty-three years. For the last twenty-eight years, I have served as a special agent investigating tax crimes. During that time, I have conducted numerous criminal investigations into income tax fraud. I am also a certified public accountant.

2. My official investigation determined that, from 2010 through 2015, defendant Raimone Lewis, defendant Kristine Lewis, and defendant Melissa Hlawek, engaged in a tax fraud conspiracy that defrauded the State of Wisconsin out of at least **\$22,217.00**. The defendants filed **ninety-three fraudulent income tax returns** claiming refunds from WDOR of purportedly withheld taxes. The fraudulent income tax returns included bogus wage and tax statements (Form W-2) issued by two fictitious businesses. The defendants filed fraudulent income tax returns both in their own names and under stolen identities. **COUNTS 01-03**

3. The defendants' tax fraud conspiracy likely also defrauded the United States Department of Treasury out of tens of thousands dollars. Federal tax records, available to WDOR, show fraudulent federal income tax returns were concurrently filed with the fraudulent State of Wisconsin returns.

### **Preliminary investigation**

4. In spring 2014, Criminal Investigations Analyst Cindy Dohm, WDOR, identified an unusually high number of income tax returns in which the purported tax filers claimed to reside at the same home, 9071D N. 95<sup>th</sup> Street, Milwaukee, WI. The income tax returns also included wages and earnings statements (Form W-2) from the same employer, Raimone and Associates (*sic*) LLC, 10240 W. National Avenue, West Allis, WI. Ms. Dohm accessed Wisconsin Department of Workforce Development (WDWD) records. Raimone and Associates, LLC never reported any employees or employee quarterly wages with WDWD. Analyst Dohm referred the case to my attention.

5. I determined, from reliable public records databases, that defendant Raimone Lewis, his wife defendant Kristine Lewis, and defendant Hlawek were residing at 9071D N. 95th Street, Milwaukee, WI.

6. I determined, from WDOR records, that ninety-three income tax returns claimed refunds of income taxes purportedly withheld by two fictitious employers, Raimone and Associates, LLC. and Diamond Auto Sales and Service, Inc.

7. Raimone and Associates, LLC is a sham. I went to the business' purported address of 10240 W. National Avenue, West Allis, WI. That address is a mail drop box service operated by Wrap & Ship, Inc. Wrap and Ship, Inc. records listed no customer in the name of "Raimone and Associates, LLC," but did show defendant Raimone Lewis and defendant Kristine Lewis rented a mail drop box from 2001 to 2008. In 2008, the defendants recorded a forwarding address of Post Office Box 755, Menomonee Falls, WI. United States Post Office records show that defendant Hlawek began renting Post Office Box 755, Menomonee Falls, WI, in 2008. Defendant Raimone Lewis was also authorized to access that post office box. I was able to find no physical offices, evidence of real business operations, or real employees for Raimone and Associates, LLC.

8. Diamond's Auto Sales and Service, Inc. is a sham. Diamond's Auto Sales and Service Inc.'s filings with WDOR list defendant Raimone Lewis' telephone number as point of contact. Several of the income tax returns, claiming employment at Diamond's Auto Sales and Service Inc., listed the defendants' mail drop boxes (10240 W. National Avenue, West Allis, WI and Post Office Box 755, Menomonee Falls, WI) as the tax filers' residential addresses. WDOR records further show Diamond's Auto Sales and Service, Inc. has never remitted any employee withholding taxes or sales taxes. I was able to find no physical offices, evidence of real business operations, or real employees for Diamond's Auto Sales and Repair, Inc.

9. I obtained, by subpoena, the defendants' bank account records. Those records show the proceeds, from the fraudulent income tax returns claiming employment at the above sham businesses, flowed into the following accounts:

a Summit Credit Union account number xxxxx-7730 in the name of defendant Hlawek;

b. Veterans Administration Credit Union account no. xxxxx-0525 in the name of defendant Hlawek;

c. Educators Credit Union account number xxxxx-6633 in the name of defendant Raimone Lewis;



- d. Educators Credit Union account number xxxxx-3113 in the name of defendant Kristine Lewis
- e. U.S. Bank account number xxxxx-3245 in the name of defendant Hlawek;
- f. U.S. Bank account number xxxxx-5158 in the name of Raimone Lewis;
- g. U.S. Bank account number xxxxx-3260 in the name of Raimone Lewis;
- h. U.S. Bank account number xxxxx-2020 in the name of Raimone Lewis;
- i. U.S. Bank account number xxxxx-8969 in the name of Kristine Lewis;
- j. various Green Dot prepaid debit card accounts in the name of defendant Hlawek.

#### **Search warrant**

10. On October 16, 2015, law enforcement officers from the Wisconsin Division of Criminal Investigation (WDCI) and WDOR executed a search warrant on the defendants' three bedroom home at 9017D N. 95<sup>th</sup> Street, Milwaukee, WI, and the automobiles parked there. I participated in the search.

11. Law enforcement officers found the following items in defendant Hlawek's bedroom:

- a. personal effects, photographs, and documents indicating defendant Hlawek resided in, and controlled, the bedroom;
- b. Summit Credit Union checkbook for account number xxxxx-7730 in the name of defendant Hlawek;
- c. registration for defendant Hlawek's gray Toyota automobile with Wisconsin registration plate number 140 XNK;
- d. a checkbook and handwritten check register for defendant Hlawek's account at Summit Credit Union;

12. Law enforcement officers found the following items in defendant Raimone Lewis' bedroom:

- a. personal effects, photographs, and documents indicating defendant Raimone Lewis resided in, and controlled, the bedroom;
- b. 2012 Wisconsin Partnership and Economic Development Surcharge Return (WDOR Form 3) completed, but unfiled, in the name Raimone and Associates, LLC;
- c. 2013 Wisconsin Partnership and Economic Development Surcharge Return (WDOR Form 3) completed, but unfiled, in the name Raimone and Associates, LLC;
- d. a photocopy of a handwritten note page listing thirty-six names, social security numbers, and dates of birth;
- e. a handwritten note page bearing personal identifying information of Diana T. including social security number and date of birth. [I determined that fraudulent income tax returns had been filed with WDOR under this identities.];

f. U.S. Internal Revenue Service (IRS) letters to Lindsay M. and Anthony R. [I determined that fraudulent income tax returns had been filed with WDOR under both of these identities.];

g. WDOR letters to Ryan A., Ashlee H., Joseph C., and Brenda B. [I determined that fraudulent income tax returns had been filed with WDOR under all of these identities.]

h. Player's cards from the following casinos: Potawatomi Bingo & Casino, Sasquatch Casino, Lady Luck Casino, and Lodge Casino.

13. Law enforcement officers found the following items in defendant Kristine Lewis' bedroom:

a. Personal effects, photographs, and documents indicating defendant Kristine Lewis resided in, and controlled, the bedroom;

b. Educators Credit Union statements for account number xxxxx-3113 in the name of defendant Kristine Lewis;

c. U.S. Bank debit card in the name of defendant Kristine Lewis;

d. personal diary.

14. Law enforcement officers found the following items in defendant Melissa Hlawek's gray Toyota automobile (registration no. 140 XNK).

a. spiral notebook containing handwritten lists of more than thirty personal identities with names, addresses, dates of birth, and social security numbers;

b. spiral notebook, hand labelled as "account book \$ cards," containing a handwritten list of twenty-nine personal identities with names, dates of birth, addresses, and social security numbers;

c. spiral notebook containing a handwritten list of twenty personal identities with names, addresses, dates of birth, and social security numbers;

d. wages and earnings statements (Form W-2), in rough draft, for ten persons purportedly issued by Raimone and Associates, LLC;

e. Toshiba disk drive and Dell computer tower.

f. WDOR letters to Ryan A., Alison B., Scott W., Katherine M., Brenda B., Ryan A., and Lindsay M. [I determined that fraudulent income tax returns had been filed with WDOR under all of these identities.]

15. The handwriting in the notebooks, seized from defendant Hlawek's car, matches defendant Hlawek's known handwriting. Her capital "G" is very distinctive.

a. The following is an image of defendant Hlawek's known handwriting in her Summit Credit Union check register.

AD - Automatic Deposit • AP - Automatic Payment • ATM - Cash Withdrawal • DC - Debit Card • FT - Funds Transfer				
NUMBER OR CODE	DATE	TRANSACTION DESCRIPTION	PAYMENT, FEE, WITHDRAWAL (-)	
1001	12/27	GM Financial	300	54
1002	2/13	Scholastic Reading Club	34	00
1003	1/29	GM Financial	300	54
1004	2/25	GM Financial	300	54

b. The following is an excerpt from a notebook seized from defendant Hlawek's car.

Chloria F Wa	Name redacted
SSN redacted	10/13
2721 10th Street	

Erin F.

16. The defendants electronically filed a fraudulent 2012 income tax return, on April 16, 2013, in the name of Erin F., West Allis, WI. **COUNT 04**

a. The return listed a tax filer address of 1228 W. Chapman Ave, Milwaukee, WI. City of Milwaukee residential tax records show no such address exists.

b. The return claimed that, in 2012, Raimone and Associates, LLC paid \$7,108.00 in wages to Erin F. and withheld \$329.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit the purportedly withheld \$329.00 income taxes into U.S. Bank account no. xxxxx-2020 (account of defendant Raimone Lewis).

d. WDOR denied the refund request.

17. The defendants electronically filed a fraudulent 2013 income tax return, on January 31, 2014, in the name of Erin F., West Allis, WI. **COUNTS 05 & 06**

a. The return listed the same fake address of 1228 W. Chapman Ave, Milwaukee, WI for the tax filer.

b. The return claimed that, in 2013, Raimone and Associates, LLC paid \$8,215.00 in wages to Erin F. and withheld \$363.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit the purportedly withheld \$363.00 income taxes into U.S. Bank account no. xxxxx-8969 (account of defendant Kristine Lewis).

d. WDOR denied the refund request.

18. Erin F.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

Erin F.	Name redacted	597 / 329
Address redacted		
West Allis, WI 53219		
SSN redacted	DOB redacted	
erin	redacted	Yahoo
Spouse - Rogers		
Food - Sam Kirk		
Boss - Sammy		
9610 W Allyn Apt 2		
Milwaukee, WI 53224		

The notation "329" in the top right corner of the notes corresponds to the requested refund amount in the fraudulent 2012 income tax return in Erin F.'s name.

19. Erin F.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

14 Elizabeth	SSN redacted	612 363 = 557.10 USc
15 Erin F.	SSN redacted	4683 708 735.10 Ed A

The notation "363" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Erin F.'s name. The notation "US" at the right end of the entry designates defendant Raimone Lewis' account at U.S. Bank to receive the refund.

20. I interviewed adult citizen Erin F. She stated as follows. Erin F. does not know the defendants. She did not give them permission to file income tax returns in her name or to use her identity for any purpose. She never worked for Raimone and Associates, LLC. She did not file the above described income tax returns.

**Laura H.**

21. The defendants electronically filed a fraudulent 2012 income tax return, on February 6, 2013, in the name of Laura H., Brookfield, WI. **COUNT 07**

a. The return listed a tax filer address of 9129 N. Swan Road, Milwaukee, WI.

b. The return claimed that, in 2012, Raimone and Associates, LLC paid \$12,050.00 in wages to Laura H. and withheld \$577.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit \$473.00 of the purportedly withheld income taxes into U.S. Bank account no. xxxxx-5158 (account of defendant Raimone Lewis).

d. U.S. Bank records show WDOR deposited the claimed refund of \$473.00 into defendant Raimone Lewis' bank account on February 22, 2013.

22. Laura H.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

Laura C H	Name redacted	766/473 3/25 3/20
Address redacted		
SSN redacted	DOB redacted	766-7370-7244
laurc redacted	laurahc / WM	
Uncle - Cliff	latter living - Cliff / 5158	
car - Toyota	barn - redone	
9129 N Susan Rd	60085 / 53224	
Pr. / Waukegan, WI	53224	

The notation "473" in the top right corner of the notes corresponds to the requested refund amount in the fraudulent 2012 income tax return in Laura H.'s 2012 return.

23. Laura H.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

22 Laura H	SSN redacted	782 458 727.10 003
720 4 658.10 US		

The notation "US" at the right end of the entry designates defendant Raimone Lewis' account at U.S. Bank to receive the refund.

24. I interviewed adult citizen Laura H by telephone. She stated as follows. Laura H. did not file the above described income tax return. When Laura H. tried to file her 2012 income tax return, she discovered that someone had stolen her identity and already filed a return in her name. She does not know the defendants. She did not give them permission to file income tax returns in her name or to use her identity for any purpose. She never worked for Raimone and Associates, LLC.

**Ashlee H.**

25. The defendants electronically filed a fraudulent 2012 income tax return, on February 4, 2013, in the name of Ashlee H., Fredonia, WI. **COUNT 08**

a. The return listed a tax filer address of 9071D N. 95<sup>th</sup> Street, Milwaukee, WI (the defendants' address).

b. The return claimed that, in 2012, Raimone and Associates paid \$14,218.00 in wages to Ashlee H. and withheld \$714.00 in State of Wisconsin income tax.

c. The return further claimed two dependents, Daniel L. and Laderek L. These two purported dependents are actually minor children related to defendant Raimone Lewis and defendant Kristine Lewis.

d. The return requested WDOR refund the \$713.00 of purportedly withheld income taxes, plus earned income credit entitlements, for a total deposit of \$1,289.00 into U.S. Bank account no. xxxxx-3260 (account of defendant Raimone Lewis).

e. WDOR records show that, after a Tax Refund Intercept Program (TRIP) deduction, WDOR paid a refund remainder of \$1,147.00.

f. U.S. Bank records show WDOR deposited the refund of \$1,147.00 into defendant Raimone Lewis' bank account on February 8, 2013.

26. The defendants electronically filed a fraudulent 2013 income tax return, on February 6, 2014, in the name of Ashlee H., Fredonia, WI. **COUNTS 09 & 10**

a. The return listed a tax filer address of 9071D N. 95th Street, Milwaukee, WI (the defendants' address).

b. The return claimed that, in 2013, Raimone and Associates, LLC paid \$6,247.00 in wages to Ashlee H. and withheld \$275.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit the \$275.00 of the purportedly withheld income taxes into Summit Credit Union account no. xxxxx-7730 (account of defendant Hlawek).

d. WDOR denied the refund.

27. Law enforcement officers seized, from defendant Raimone Lewis' bedroom, a WDOR letter addressed to Ashlee H., 9071D N. 95th Street, Milwaukee, WI. The letter explained why WDOR denied her refund claimed for tax year 2013.

28. Ashlee H.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

Ashlee K	Name redacted	733	53095 4014
SSN redacted	DOB redacted		75883
	ashlee redacted	yahoo.com	
Address redacted	Street 21,	Address redacted	
West Bend, WI 53095			

29. Ashlee H.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

3 Anthony H		609 275 = 554.10 VA
4 Ashlee H	SSN redacted	1029 827 = 4883.10 US

The notation "275" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Ashlee H.'s name. Veterans Administration Credit Union merged with Summit Credit Union in 2013. The notation "VA" at the right end of the entry designates defendant Hlawek's account at Veterans Administration Credit Union (now doing business as Summit Credit Union) to receive the refund.

30. I interviewed adult citizen Ashlee H. She stated as follows. Her wallet was stolen in 2010. Since that time, some unknown persons have been filing income tax returns in her name. She did not file the above described income tax returns. She does not know the defendants. She did not give them permission to file income tax returns in her name or to use her identity for any purpose. She never worked for Raimone and Associates, LLC. She does not know the purported dependents, Daniel L. or Laderek L.

#### Alex K.

31. The defendants electronically filed a fraudulent 2012 income tax return, on March 17, 2013, in the name of Alex K., Greenfield, WI. **COUNT 11**

a. The return listed a tax filer address of 2654 N. 16th Street, Milwaukee, WI. City of Milwaukee residential tax records show no such address exists.

b. The return claimed that, in 2013, Raimone and Associates, LLC paid \$12,615.00 in wages to Alex K. and withheld \$614.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit of \$483.00 of the purportedly withheld income taxes into U.S. Bank account no. xxxxx-5158 (account of defendant Raimone Lewis).

d. WDOR denied the refund.

32. The defendants electronically filed a fraudulent 2013 income tax return, on February 6, 2014, in the name of Alex K. **COUNTS 12 & 13**

a. The return listed the same fictitious address of 2654 N. 16th Street, Milwaukee, WI for the tax filer.

b. The return claimed that, in 2013, Raimone and Associates, LLC paid \$13,218.00 in wages to Alex K. and withheld \$619.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit of \$476.00 of the purportedly withheld income taxes into Educators Credit Union account no. xxxxx-3113 (account of defendant Kristine Lewis).

d. WDOR denied the refund.

33. Alex K.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

Alex A	Name redacted	801 / 483 T
Address redacted	Street	
Greenfield WI	53219	
SSN redacted	8/21/91	
redacted	alex@yahoo / Kozizalex / WM	
honeymoon - Atlanta	Mother - Soc	
movie - Saw 5	oldest child - Carl	born - Kansas
2564 N 16 <sup>th</sup> Street		
Milwaukee, WI	53210	

The notation "483" in the top right corner corresponds to the requested refund amount in the fraudulent 2012 income tax return in Alex K.'s name.

34. Alex K.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

Alex K	SSN redacted	825 476 = 770.10 Ed
		1159 487 = 1094.15 VA S

The notation "476" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Alex K.'s name. The notation "Ed" at the right end of the entry designates defendant Kristine Lewis' account at Educators Credit Union to receive the refund.

35. I interviewed adult citizen Susan K. She stated as follows. She is Alex K.'s mother. Alex. K. is in a rehabilitation facility in Florida. He never worked for Raimone and Associates, LLC. He did not file the above income tax returns.

36. I interviewed adult citizen Alex K. by telephone. He confirmed that he did not file the above income tax returns and did not work for Raimone and Associates, LLC. He stated that someone stole his identity to file the returns.



**Lindsay M.**

37. The defendants electronically filed a fraudulent 2013 income tax return, on January 14, 2014, in the name of Lindsay M., Pewaukee, WI. **COUNTS 14 & 15**

- a. The return listed a tax filer address of 1419 South th (*sic*) Street, Milwaukee, WI.
- b. The return claimed that, in 2013, Raimone and Associates LLC paid \$12,714.00 in wages to Lindsay M. and withheld \$590.00 in State of Wisconsin income tax.
- c. The return further claimed a dependent, Troy W.
- d. The return requested WDOR refund the \$590.00 of purportedly withheld income taxes, plus an earned income credit, for a total deposit of \$720.00 into U.S. Bank account no. xxxxx-8969 (account of defendant Kristine Lewis).
- e. U.S. Bank records show that WDOR deposited the claimed refund of \$720.00 into defendant Kristine Lewis' bank account on February 5, 2014.

38. The defendants electronically filed a fraudulent 2014 income tax return, on January 21, 2015, in the name of Lindsay M., Pewaukee, WI. **COUNTS 16 & 17**

- a. The return listed a tax filer address of 9071D N. 95<sup>th</sup> Street, Milwaukee, WI (the defendants' address).
- b. The return claimed that, in 2014, Diamond Auto Sales and Repair paid \$13,218.00 in wages to Lindsay M. and withheld \$619.00 in State of Wisconsin income tax.
- c. The return requested WDOR refund the \$619.00 of purportedly withheld income taxes, plus an earned income credit, for a total deposit of \$715.00 into TCF Bank xxxx-7307.
- d. WDOR denied the requested refund.

39. Law enforcement officers seized, from defendant Raimone Lewis' bedroom, a U.S. Internal Revenue Service letter dated May 14, 2015 and addressed to Lindsay M., 9071D N. 95th Street, Milwaukee, WI. The letter explained a recomputation of her tax year 2014 income tax refund.

40. Lindsay M.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

Lindsay M M		Name redacted
Address redacted		78
Pewaukee, WI 53072		
SSN redacted		DOB redacted
redacted	lindsay51@yahoo	
Spouse - arthur		pet - coco

41. Lindsay M.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

22 Laura H. 01/00/0000	SSN redacted	4,713	720 = 4,658.10 US
(23) Lindsay M.		2,732	= 8911.10 HR.

The notation "720" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Lindsay M.'s name. The notation "US" at the right end of the entry designates defendant Kristine Lewis' account at U.S. Bank to receive the refund.

42. I interviewed adult citizen Lindsay M. She stated as follows. She did not file the above described income tax returns. She has no dependent named Troy W. She never worked for Raimone and Associates, LLC. or Diamond Auto Sales and Repair. She does not know the defendants. She did not give them permission to file income tax returns in her name or to use her identity for any purpose.

**Jacob N.**

43. The defendants electronically filed a fraudulent 2013 income tax return, on February 6, 2014, in the name of Jacob N., Waukesha, WI. **COUNTS 18 & 19**

a. The return listed a tax filer address of 1258 S. 53rd Street, Milwaukee, WI. City of Milwaukee residential tax records show no such address exists.

b. The return claimed that, in 2013, Raimone and Associates LLC paid \$12,546.00 in wages to Jacob N. and withheld \$578.00 in State of Wisconsin income tax.

c. The return requested WDOR refund the \$578.00 of the purportedly withheld income taxes, plus an earned income credit, for a total deposit of \$708.00 into Educators Credit Union account no. xxxxx-3113 (account of defendant Kristine Lewis).

d. WDOR denied the refund.

44. Jacob N.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

639	Jacob R M	Name redacted
	Address redacted	88293
	Greenfield, WI 53228	43804
	SSN redacted	DOB redacted
	redacted	5@yahoo
	Aunt- Donna	
	book- spell	Nickname- mabilo

45. Jacob N.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

15	Erin F	SSNs redacted	4683 708
16	Jacob N		790 461 = 735.10 Ed
			1300 502 = 1,245.10

The notation "708" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Jacob N.'s name. The notation "Ed" at the right end of the entry designates defendant Kristine Lewis' account at Educators Credit Union to receive the refund.

46. I interviewed adult citizen Jacob N. by telephone. He stated as follows. He did not file the above income tax returns. He never worked for Raimone and Associates, LLC. He does not know the defendants. He did not give them permission to file income tax returns in his name or to use his identity for any purpose.

#### Anthony R.

47. The defendants electronically filed a fraudulent 2013 income tax return, on February 6, 2014, in the name of Anthony R., Waukesha, WI. **COUNTS 20 & 21**

a. The return listed a tax filer address of 9809 W. Allyn Street, Milwaukee, WI. City of Milwaukee residential tax records show no such address exists.

b. The return claimed that, in 2014, Raimone and Associates, Inc. paid \$10,983.00 in wages to Anthony R. and withheld \$485.00 in State of Wisconsin income tax.

c. The return requested WDOR refund the \$485.00 of the purportedly withheld income taxes, plus an earned income credit, for a total deposit of \$615.00 into Summit Credit Union account no. xxxxx-7730 (account of defendant Hlawek).

d. WDOR denied the refund.

48. The defendants electronically filed a fraudulent 2014 income tax return, on January 12, 2015, in the name of Anthony R., Waukesha, WI. **COUNTS 22 & 23**

a. The return listed a tax filer address of P.O. Box 755, Menomonee Falls, WI (the defendants' post office box).

b. The return claimed that, in 2014, Diamond Auto Sales and Service, Inc. paid \$13,627.00 in wages to Anthony R. and withheld \$642.00 in State of Wisconsin income tax.

c. The return requested WDOR refund the \$642.00 of purportedly withheld income taxes, plus an earned income credit, for a total deposit of \$774.00 into TCF Bank account no. xxxx-7293.

d. WDOR denied the return.

49. Law enforcement officers seized, from defendant Raimone Lewis' bedroom, three U.S. Internal Revenue Service letters addressed to Anthony R., P.O. Box 755, Menomonee Falls, WI.

50. Anthony R.'s personal identifying information was in the notebook seized from defendant Hlawek's automobile. The entry appears as follows.

Anthony T R	Name redacted	5412
Address redacted	Ave	6608
Waukesha, WI	53186	
SSN redacted	DOB redacted	
another redacted	@ yahoo	
Spouse - Bailey	Pet - Paulie	

51. Anthony R.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

Alison B	515 07 720	4460	615	1,303.10 VA
Anthony R	SSN redacted	1,058	470	554.10 VA

The notation "615" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Anthony R.'s name. The notation "VA" at the right end of the entry designates defendant Hlawek's account at Veterans Administration Credit Union (now doing business as Summit Credit Union) to receive the refund.

52. I interviewed adult citizen Anthony R. by telephone. He stated as follows. He did not file the above income tax returns. He never worked for Raimone and Associates, Inc. or Diamond Auto Sales and Repair, Inc. He does not know the defendants. He did not give them permission to file income tax returns in his name or to use his identity for any purpose.

**Diana T.**

53. The defendants electronically filed a fraudulent 2010 income tax return, on January, 18 2011, in the name of Diana T.

a. The return listed a tax filer address of 9071D N. 95th Street, Milwaukee, WI (the defendants' address).

b. The return claimed that, in 2010, Raimone and Associates, Inc. paid \$11,715.00 in wages to Diana T. and withheld \$287.00 in State of Wisconsin income tax.

c. The return requested WDOR refund \$220.00 of the purportedly withheld income taxes into Educators Credit Union account number xxxxx-6633 (account of defendant Raimone Lewis).

d. WDOR paid the requested refund of \$220.00.

54. The defendants electronically filed a fraudulent 2011 income tax return, on April 1, 2012, in the name of Diana T.

a. The return listed a tax filer address of 9071D N. 95th Street, Milwaukee, WI (the defendants' address).

b. The return claimed that, in 2011, Raimone and Associates, LLC. paid \$15,819.00 in wages to Diana T. and withheld \$817.00 in State of Wisconsin income tax.

c. The return requested WDOR refund and deposit of \$543.00 of the purportedly withheld income taxes into Veterans Administration Credit Union account no. xxxxx-7730 (account of defendant Hlawek).

d. Veterans Administration Credit Union (now doing business as Summit Credit Union) records show WDOR deposited the claimed refund of \$543.00 into defendant Hlawek's bank account on April 9, 2012.

55. The defendants electronically filed a fraudulent 2012 income tax return, on February 14, 2013, in the name of Diana T. **COUNT 24**

a. The return listed a tax filer address of 9071D N. 95th Street, Milwaukee, WI (the defendants' address).

b. The return claimed that, in 2012, Raimone and Associates, LLC. paid \$16,500.00 in wages to Diana T. and withheld \$848.00 in State of Wisconsin income tax.

c. The return requested WDOR refund the \$848.00 of purportedly withheld income taxes, less tax liability of \$140, plus an earned income credit, for a total deposit of \$835.00 into U.S. Bank account no. xxxxx-3260 (account of defendant Raimone Lewis).

d. U.S. Bank records show WDOR deposited the claimed refund of \$835.00 into defendant Raimone Lewis's bank account on April 22, 2013.

56. The defendants electronically filed a fraudulent 2013 income tax return, on January 25, 2014, in the name of Diana T.

- a. The return listed a tax filer address of 9071D N. 95th Street, Milwaukee, WI (the defendants' address).
- b. The return claimed that, in 2013, Raimone and Associates, Inc. paid \$16,482.00 in wages to Diana T. and withheld \$806.00 in State of Wisconsin income tax.
- c. The return requested WDOR refund the \$806.00 of purportedly withheld income taxes, plus an earned income credit, for a total deposit of \$819.00 into Summit Credit Union account no. xxxxx-7730 (account of defendant Hlawek).
- d. WDOR denied the requested refund.

57. Diana T.'s personal identifying information was on the note page seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

A handwritten note on lined paper. At the top left, there is a circled 'X'. Below it, the name 'DIANA T.' is written in large, bold, capital letters. To the right of the name is a rectangular box labeled 'Name redacted'. Below the name is another rectangular box labeled 'SSN redacted'. Below that is a rectangular box labeled 'DOB redacted'. Below the DOB box, the name 'DIANA T.' is written again, followed by a rectangular box labeled 'redacted' and then '@YAHOO'. At the bottom left, the number '13' is written, followed by a rectangular box labeled 'Driver's license number redacted'.

58. Diana T.'s personal identifying information was also handwritten in the list seized from defendant Raimone Lewis' bedroom. The entry appears as follows.

A handwritten note on lined paper. On the left, the name 'Diana T.' is written. To the right of the name is a rectangular box labeled 'SSN redacted'. To the right of the SSN box is a handwritten calculation: '5,084.819 = 5,029.10 VA'. Below the calculation, the number '554 10' is written, followed by '10Sc'.

The notation "819" in the center of the notes corresponds to the requested refund amount in the fraudulent 2013 income tax return in Diana T.'s name. The notation "VA" at the right end of the entry designates defendant Hlawek's account at Veterans Administration Credit Union (now doing business as Summit Credit Union) to receive the refund.

### Defendants' own false tax returns

59. Defendant Kristine Lewis filed fraudulent income tax returns in her own name for tax years 2009, 2010, and 2011. The income tax returns all claimed refunds based upon falsified earnings from Raimone and Associates, LLC.

60. Defendant Raimone Lewis filed fraudulent income tax returns in his own name for tax years 2011, 2012, and 2013. The income tax returns all claimed refunds based upon falsified earnings from Raimone and Associates, LLC.

61. Defendant Hlawek filed fraudulent income tax returns in her own name for tax years 2010, 2011, 2012, and 2013. The income tax returns all claimed refunds based upon falsified earnings from Raimone and Associates, LLC.

#### **Other fraudulent submissions**

62. To create the appearance that Raimone and Associates, LLC was a real business, defendants submitted false partnership tax returns for the business to WDOR for tax years 2011, 2012, and 2013. The returns claimed sales, but remitted no sales taxes. The 2011 partnership tax return was signed in the name "Franklin Benford." I determined this person is fictitious. His social security number, listed on the return, is assigned to a different person.

63. WDOR sent a letter to purported tax filer Joseph C. at the defendants' address of 9071D N. 95<sup>th</sup> Street, Milwaukee, WI. The letter requested verification of wages. In response, WDOR received four fake pay stubs purportedly from Raimone and Associates, LLC. Wisconsin Department of Children and Family Services (WDCFS) records show Joseph C. was unemployed at this time.

64. WDOR sent letters to the defendants' address requesting verification of employment at Raimone and Associates, LLC for purported tax filers, Daniel L. and Charles R. In response, WDOR received fake photo identification cards and fake payroll records.

#### **Defendant interviews**

65. Special Agent Mike Austin, WDOR, Special Agent David Klabunde, WDCI, and Special Agent Tamara Taubel, WDCI interviewed defendant Raimone Lewis after executing the search warrant at his home on October 16, 2015. Defendant Raimone Lewis stated as follows.

a. Defendant Raimone Lewis understood and waived his *Miranda* rights.

b. He lives at 9017D N. 95th Street with his wife, defendant Kristine Lewis, and defendant Hlawek.

c. He fully admitted engaging in income tax fraud. Defendant Hlawek provided stolen personal identifying information. Defendant Raimone Lewis also stole personal identifying information. He filed fake federal and state income tax returns using these stolen identities. The victims did not know of the fraud and did not authorize the defendants to use their personal identifying information. The refunds were electronically deposited into defendant Raimone Lewis' bank accounts and he spent the money.

d. Defendant Hlawek solicited students at Waukesha County Technical College to fill out applications to work as mechanics at Raimone and Associates, LLC. The applications required social security numbers and dates of birth. The employment applications were a ploy. Defendant Hlawek provided the employment applications to defendant Raimone Lewis, and, he used the applicants' identities to file fraudulent income tax returns.

e. He created fake wages and earnings statements, in the name of Raimone and Associates, LLC, on his home computer. He submitted them with the fake income tax returns. Raimone and Associates, LLC is a fictional business.

f. Defendant Hlawek helped defendant Raimone Lewis to electronically file fake income tax returns using their home computer.

g. Special Agent Austin showed defendant Raimone Lewis copies of numerous fraudulent income tax returns including the 2012 income tax return in the name of Diana T., 2012 income tax return in the name of Erin F., 2012 income tax return in the name of Alex K., 2014 income tax return in the name of Ashlee H., and 2013 income tax return in the name of Jacob N. Defendant Raimone Lewis admitted he filed these returns, they were all false, and he filed them using stolen identities. He submitted fake wages and earnings statements from Raimone and Associates, LLC. in support of the returns. WDOR deposited the refunds into his bank accounts and he spent the money.

h. He also submitted false wages and earnings statements, purportedly issued by Diamond Auto Sales and Repair, Inc., in his income tax fraud scheme.

66. Special Agent Robin Broeske, WDCI, and I interviewed defendant Kristine Lewis after executing the search warrant at her home on October 16, 2015. Defendant Kristine Lewis stated as follows.

a. Defendant Kristine Lewis understood and waived her Miranda rights.

b. She lives at 9017D N. 95th Street with her husband, defendant Raimone Lewis, and defendant Hlawek.

c. In 2010, defendant Raimone Lewis and defendant Hlawek began electronically filing fraudulent income tax returns on the home computer. Defendant Raimone Lewis devised the scheme. Defendant Hlawek was more computer skilled.

d. Defendant Kristine Lewis allowed the other defendants to use her Educators Credit Union account to receive the fraudulent income tax refunds. She withdrew the refund money and gave it to defendant Raimone Lewis.

e. The other defendants gave defendant Kristine Lewis approximately \$1,000.00 per year for her participation in the income tax fraud scheme.

f. I presented an income tax return filed for tax year 2009 in defendant Kristine Lewis' name. She explained that, in 2010, defendant Raimone Lewis and defendant Hlawek fabricated a Raimone and Associates, LLC wages and earnings statement for her. She took the fake wages and earnings statement to H & R Block tax service on Brown Deer Road [6806 W. Brown Deer Rd, Milwaukee, WI]. H & R Block filed an income tax return in her name. She later picked up the refund check at H & R Block. The H & R Block tax return preparer did not know defendant Kristine Lewis' return was false.

g. I presented an income tax return filed for tax year 2010 in defendant Kristine Lewis' name. She admitted this income tax return was likewise false and submitted through H & R Block tax services. She filed false tax income tax returns in her name every year through H & R Block.

h. She and defendant Raimone Lewis gambled away much of the income tax fraud proceeds at the race track and at Potawatomi Casino.

67. Special Agent Mike Austin and I interviewed defendant Hlawek after executing the search warrant at her home on October 16, 2015. Defendant Hlawek stated as follows.

a. Defendant Hlawek understood and waived her Miranda rights.



b. She lives at 9017D N. 95th Street with defendant Raimone Lewis and defendant Kristine Lewis.

c. She filed fake income tax returns. Defendant Raimone Lewis fabricated bogus wages and earnings statements for the fake returns.

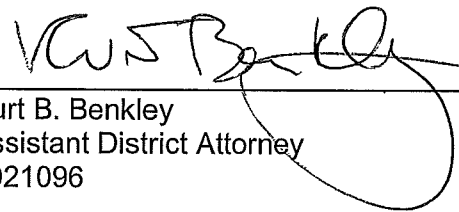
d. She used mail drop boxes to receive tax related mail. Those drop boxes were located in Menomonee Falls, WI and possibly at 10240 W. National Avenue.

e. Fraudulent income tax refunds were deposited into her bank accounts at Summit Credit Union and Educators Credit Union. She also received fraudulent income tax refunds via H & R Block.

68. I also reviewed defendant Kristine Lewis' personal diary seized from her bedroom. On June 22, 2009, she wrote: "Today was a pretty boring day until Ray [defendant Raimone Lewis] came home and said he got some good news. Big Melissa [defendant Melissa Hlawek] was finally getting back the taxes..."

\*\*\*\*End of Complaint\*\*\*\*

Subscribed and sworn to before me and approved for filing this 9th day of November, 2016.

  
Kurt B. Benkley  
Assistant District Attorney  
1021096

  
Complaining Witness